ABATEMENT. See Bankruptcy, 3; Parties, 4.
ACCRETION. See Boundaries, 4.
ACQUIESCENCE. See Claims, 1-7.
ADEQUATE REMEDY AT LAW. See Injunctions.
ADMIRALTY: Page
1. Collision, damaging piles in navigable waters. D. & W. Co. v. U. S
 Id., action in tort for, not authorized against Director General of Railroads. Standard Oil Co. v. So. Pac. Co 146 Id. Settlement between Director General and owner whose vessel he operated, did not release owner's claim against owner of other vessel in collision. Id. Appeal, tried de novo. Id.
5. Damages, how calculated, for loss of vessel, to ascertain value during period of war prices. Id. 6. Personal Injuries. Liability of ship-owner to employee not regulated by First Employers Liability Act. S. S. Co. v. McHugh.
ADMISSIONS. See Evidence, 5; Procedure, II, 3.
AGENCY. See Interstate Commerce Acts, 3; Labor Unions.
ALIENS. See Constitutional Law, IX, 9; Trading with the Enemy Act; Treaties.
1. Chinese Merchants, wives and children of entitled to enter under treaty of 1880. Cheung Sum Shee v. Nagle 336 2. Id. Immigration Law, of 1924, does not repeal this right. Id.
3. "Non-Immigrant". Interpretation of in Immigration Law. Id.
4. Chinese Women, not naturalized by marrying American citizens. Chang Chan v. Nagle
5. Id. Barred from entry by Immigration Act. Id.6. Id. Visa does not qualify. Id.
715

ALLENS—Continued.	Page,
7. Japanese. Cannot be naturalized, in view of racial distinction made by Rev. Stats. 2169. Toyota v. U. S	402
8. Id. Terms "any alien" and "any person of foreign	
birth" in statutes dispensing with formalities in case of	
aliens who rendered war service, not meant to do away with	
this distinction. Id.	
9. Filipinos. Relation of to citizenship, and naturalization under acts referred to. Id.	
AMENDMENTS, See Interstate Commerce Acts, 4-6; Pro-	
cedure, II, 1.	
ANCILLARY JURISDICTION. See Jurisdiction, III, 15.	
ANTI-TRUST ACTS:	
1. Builders and Dealers Combination, to escape trade union	
domination by limiting certain supplies to employers operat-	
ing on open shop basis, held, local in intent and result,	
affecting interstate commerce only incidentally and indirectly. Indus. Assn. v. U. S	64
2. Abandoned Activities, rejected as evidence of present	04
violation of Sherman Act. Id.	
3. Id.—as evidence of present illegal combination. Maple	
Flooring Assn. v. U. S	
Cement Manufacturers Assn. v. U. S.	
4. Trade Associations, not illegal combination. Id. Id.	00,0
5. Gathering and Sharing of Information, not unlawful. Id.	
Id.	
6. Judicial Decisions. Effect of as precedents determined by	
facts of particular case. Maple Flooring Mfrs. Assn. v.	
U. S	563
7. Striking Coal Miners. Conspiracy to stop coal produc-	
tion in order to prevent nonunion competition in interstate	
market and protect union wage scale. Coronado Coal Co. v.	
United Mine Workers	295
8. Id. Evidence, of production of mines relevant. Id.	
APPOINTMENTS. See Officers.	
ARMY. See Officers.	
Longevity Pay. Officer can not count service in military	
academy. United States v. Noce	613

INDEX.	717

ASSESSMENTS. Under Reclamation Act. See Waters.	Page.
ASSIGNMENTS. See Bankruptcy, 9; Claims, 9; Guaranty. Book Accounts, assignment of as security for a debt, fraudulent in law if control left with debtor. Benedict v. Ratner.	
AUTOMOBILES. See Public Lands, 2.	
BAILMENTS. See Taxation, I, 2.	
BANKRUPTCY:	
 General Orders and Forms, authority of this court t make. Meek v. Centre County Banking Co Id. General Order 8 and Form 2 unauthorized—an revoked. Id. 	. 426
3. Revivor, of involuntary proceeding by substitution of personal representative. Id.	_
4. Partnership, can not be adjudged bankrupt on petition of one of its members. Id.	f
5. Id. Section 5c relates only to venue or territorial juris diction. Id.	-
6. Id. Voluntary Petition, requisites of to bind partner ship. Id.	-
7. Act of Bankruptcy, must be alleged. Id.	
8. Partners. Petition by one partner against partnership not maintainable against other partners individually. Id.	,
 Summary Proceeding. Assignee for creditors, compellabl summarily to pay trustee in bankruptcy amount of trus funds paid creditor by preference in fraud of assignmen 	t
and creditors' agreement. May, Trustee v. Henderson	. 111
10. Assignment, of book accounts to secure debt, when voi as fraud on creditors. Benedict v. Ratner	
11. Preferences. Id. 12. United States, debts due, have no priority. Borland v. U. S	. 315
specifically preferred by some law. Oliver v. U. S	
BANKS. See Guaranty; Negotiable Instruments.	
BILLS OF LADING. See Interstate Commerce Acts, 1, 3.	
BONDHOLDERS. See Railroads.	
BONDS. See Public Lands, 1.	

BOUNDARIES:
 State Boundary, decree. New Mexico v. Colorado
BURDEN OF PROOF. See Evidence.
BROKERS. See Constitutional Law, IX, 12, 13.
CARRIERS. See Constitutional Law, IX, 1-8; Employers Liability Act; Interstate Comm. Acts; Railroads.
CHINESE. See Aliens, 4-6.
CITIZENS. See Aliens, 4-9; Employers Liability Act, 2.
1. Discharge, of other claims involved by payment of judgment of Court of Claims for part. Jud. Code § 178. St. L., B. & M. Ry. v. U. S

INDEX.	719

COMBINATIONS. See Anti-Trust Acts.	Page.
COMITY. See Trading with the Enemy Act.	
COMPROMISE. See Admiralty, 3; Parties, 1.	
CONDEMNATION. See Constitutional Law, IX, 10, 11.	
CONDITIONS. See Public Lands, 1.	
CONFLICT OF LAWS. See Trading with the Enemy Act.	
CONSTITUTIONAL LAW. See Search Warrant. I. General, p. 719. II. Judiciary, p. 719. III. States, p. 719. IV. Commerce Clause, p. 720. V. Taxing Power, p. 720. VI. First Amendment, p. 721. VII. Fourth Amendment, p. 721. VIII. Fifth Amendment, p. 721. IX. Fourteenth Amendment, p. 722. XI. Fighteenth Amendment, p. 722.	
XI. Eighteenth Amendment, p. 722.	
I. General. 1. Construction of Statute, to avoid unconstitutionally Linder v. U. S Lewellyn v. Frick. 2. Unconstitutional Statute. Status of party to attack	5 238
Pierce v. Society of Sisters	t
II. Judiciary. See Jurisdiction. Compensation. Duty of Congress to fix, and protection against diminution. Miles v. Graham	
 III. States. See IV, IX, infra. 1. Tax on Federal Lands, for special improvements, void Lee v. Road Dist. 2. Transfer Taxation, on legacy from resident decedent void so far as measured by tangible personal property situate in a then States. 	643 l
other States. Frick v. Pennsylvania	

COL	ISTITUTIONAL LAW—Continued.	Page.
	4. Inheritance Laws of State, have no extraterritorial operation. Id .	
	5. Highways. Assertion of state rights in by suit to enjoin federal officer from controlling traffic in National Park. Colorado v. Toll	228
	6. Federal Agency. State statute authorizing action against by amendment of pleadings, contrary to federal law, void. Davis v. Cohen Co	638
IV.	Commerce Clause.	
	1. Opium. Power to prevent importation and penalize concealment. Yee Hem v. U.S	178
	2. Grain Grading Act, of North Dakota, regulating and supervising grading and buying of grain, unconstitutional interference with interstate commerce. Shafer v. Grain Co 3. Id. Not sustainable as aid to federal Grain Standards	189
	Act. Id. Not sustainable as aid to lederal Grain Standards	
	4. State Corporation Excise Tax, invalid where business wholly interstate. Cement Co. v. Massachusetts	203
:	5. Salesman's License, invalid where orders taken for goods to be shipped on partial credit from another State, though licensing statute applies only to cases where advance payments from customers constitute salesman's only compensation from employer. Hosiery Mills v. Portland	325
	7. Production of Goods, when conspiracy to prevent amounts to obstruction of interstate commerce. Coronado Co. v. Mine Workers	295
	supplies produced or localized in State. Indust. Ass'n. v. U. S	64
	axing Power. See III, supra; IX, X, infra.	
	1. Scope. Does not extend to matters inappropriate to enforcement of revenue measure. Linder v. U. S	5

CONSTITUTIONAL LAW—Continued.	Page.
VI. First Amendment.	
Liberty of Press. Right to print data from income tax returns. See U. S. v. Dickey	378
VII. Fourth Amendment.	
 Search and Seizure, of unlawfully possessed wine on premises licensed by United States for sale for sacramental use. Dumbra v. U. S. 2. Id. Probable Cause. Id. 	
VIII. Fifth Amendment,	
1. Due Process and Self-Incrimination. Presumptions created by act penalizing concealment of illegally imported opium, constitutional. Yee Hem v. U. S	178
IX. Fourteenth Amendment.	
 Railroad Rates, State order fixing, lacks due process when made arbitrarily without support of evidence. Nor. Pac. Ry. Co. v. Dept. of Public Works. Id. Order arbitrarily lowering inadequate rates not saved by being limited to experimental period. Id. 	39
 Street Railway Rates and Transfers. Order regulating held confiscatory. Banton v. Belt Line Ry. Corp Id. Effect of accepting rate and putting in effect. Id. Id. Cost of Transfer Business. How computed. Id. 	
 6. Id. Service and Facilities. Power of State to regulate without adequate compensation. Id. 7. Id. Contract, binding both public utility and city remains valid though rates become inadequate. Sou. Utilities Co. v. Palatka	232
10. Condemnation of Road. Notice and opportunity for	
hearing on damages, when adequate. Land Co. v. Hoffman.	

CONSTITUTIONAL LAW—Continued. Page 1920	ge.
11. Id. Necessity for taking, legislative question; hearing unessential. Id.	
12. Ticket Brokers. Licensing of. Weller v. New York 313. Id. Separable Statute. Licensing valid independently of provision restricting prices. Id.	19
14. Taxation. State can not tax property beyond borders in guise of taxing intrastate business of foreign corporation. Cement Co. v. Massachusetts	37
domicil. Id. 19. Id. Federal Estate Tax. Need not be deducted. Id. 20. Special Assessment, for improvements of federal lands, void as applied to subsequent grantee of Government. Lee v. Road Imp. Dist	52
26. Corporations, "liberty" of. Id. X. Sixteenth Amendment. See V, supra.	
1. Legacy, of income from fund in trust, taxable to legatee, under Act 1913, as income, and not exempted as "property acquired by gift or bequest." Irwin v. Gavit	
XI. Eighteenth Amendment. See VII, supra. Undrinkable Alcohol. Implied power to regulate or prevent sale. Selzman v. U. S.	66

CONSTRUCTION. See Contracts, 1, 2; Statutes.	Page.
CONTRACTS. See Constitutional Law, IX, 7, 8; Negotiable Instruments; Trading with Enemy Act.	
1. With United States. Determined like private contracts. Reading Steel Casting Co. v. U. S	186
 Id. Sales. Government's right to reject goods must be exercised in reasonable time. Id. 	
3. Public Service Rates. Acceptance of not agreement to abide by when confiscatory. Banton v. Belt Line Ry See Const. Law, IX, 7, 8.	
4. Id. Successor Corporation, through foreclosure, not bound by rates in force at date of purchase if they become confiscatory. Id.	!
5. Party in Pari Delicto, can not recover money paid in violation of foreign law. Insurance Co. v. Miller	
CORPORATIONS. See Constitutional Law, IX, 23-26; Injunctions, 2; Parties, 3, 7; Taxation, I, 6-8, 10, 11, 14, 15; Id. II, 3, 5, 10.	
Regulation of Rates. See Constitutional Law, IX. "Capital Stock," meaning of in tax act. Ray Copper Co. v. U. S	
COURT OF CLAIMS. See Claims, 1, 7, 8.	
CRIMINAL LAW. See Habeas Corpus; Narcotics; Parties, 4.	
1. Certiorari. U. S. v. Gulf Ref. Co	542
2. Embezzlement, as ground for extradition to Mexico. Fernandez v. Phillips	
3. Id. Not committed by failure to pay admissions fees tax. U. S. v. Johnston	
4. Nonpayment of Tax, on such fees punishable under Revenue Act. Id.	
5. Removal Proceedings. Discharge by Commissioner not controlling on subsequent application to District Judge. U. S. v. Levy	
CUSTOMS. See Jurisdiction, V; Narcotics.	
Remission of Duties, grounds for under Tariff Act. U.S. v. Fish	
DAMAGES. See Admiralty; Equity, 1, 2; Interstate Commerce Acts, 1-8; Labor Unions.	
DEBTS. See Bankruptcy, 12, 13.	

DEMURRER. See Habeas Corpus, 2.	Page.
DEPOSITS. See Equity, 5.	
DIRECTOR GENERAL OF RAILROADS. See Admiralty 2-5; Interstate Commerce Acts, 4-6.	,
DIVIDENDS. See Taxation, I, 8.	
DOMICIL. See Aliens; Jurisdiction, III, 1, 4; Taxation, II 8-10.	,
DUTIES. See Customs.	
EDUCATION. See Constitutional Law, IX, 23-26.	
EJUSDEM GENERIS. See Statutes, 1, 6.	
ELKINS ACT: Burden of Proof under. U. S. v. Gulf Refining Co	542
EMBEZZLEMENT. See Criminal Law, 3, 4; Extradition.	
EMINENT DOMAIN. See Const. Law, IX, 10, 11.	
EMPLOYERS LIABILITY ACT: 1. Basis of Action, tort. N. Y. Central R. R. Co. v. Chisholm 2. Injury in Canada, not within statute, though both parties United States citizens. Id. 3. Shipowners. First Employers Liability Act inapplicable to. Alaska Steamship Co. v. McHugh	29
ENEMIES. See Trading with Enemy Act.	
EQUITY. See Injunction; Laches.	
 Fraudulent lease by Guardian. Right of ward to pursue property, or proceeds, in hands of dones or purchasers with notice, without regard to actual damage. U. S. v. Dunn Id. In suit for the specific property relief may be granted against proceeds. Id. 	121
3. Specific Performance, cannot be maintained in federal court by assignee. Realty Holding Co. v. Donaldson	398
 4. Relation, doctrine of not applied to defeat collateral rights of third parties. U. S. F. & G. Co. v. Wooldridge 5. Depositary, wrong payment by from fund, does not 	234
divest right of beneficiary Russian Ins. Co. v. Miller	

EROSION. See Boundaries, 4.	Page.
ESCHEAT. See Constitutional Law, IX, 9; Taxation, II, 8; Treaties.	
ESTOPPEL. See Boundaries, 5; Claims, 1-7.	
EVIDENCE. See Anti-Trust Acts; Narcotics; Taxation, I, 15; Witnesses.	
1. Burden of Proof, on shipper to show delay of goods caused by carrier's negligence. Barrett v. Van Pelt	85
2. Id. Cession of state rights in national park not assumed in face of State's bill to contrary. Colorado v. Toll	228
3. Id. Presumption. In rate case. Banton v. Belt Line Ry. Corp	
 Id. Under Elkins Act. U. S. v. Gulf Refining Co Admissions. Shipment of product as "gasoline," and describing it so under regulations respecting transportation of explosives, not admission that "unrefined naphtha" tariff was inapplicable between other points. Id. 	542
6. Restraint of Interstate Commerce. Evidence of held insufficient and in part subject to maxim de minimis non curat lex. Industrial Assn. v. U. S	64
Cement Mfrs. Assn. v. U. S	
EXECUTION. See Interstate Commerce Acts, 9.	
EXPLOSIVES. See Transportation of Explosives Act.	
EXPRESS COMPANIES. See Interstate Commerce Acts, 1, 2.	
EXTRADITION: 1. Informality of, and degree of proof. Fernandez v. Phillips. 2. Complaint and Warrant. Id. 3. Habeas Corpus. Application to extradition proceedings. Id. 4. Embezzlement, as ground for extradition to Mexico. Id.	311
FEDERAL CONTROL ACT. See Admiralty, 2, 3; Interstate Commerce Acts, I, 4-9.	
FEDERAL TRADE COMMISSION: Immunity of witness. Sherwin v. U. S	369

FILIPINOS. See Aliens, 9.	ze.
FORECLOSURE. See Railroads.	
FRAUD. See Assignment; Bankruptcy, 9, 10; Constitutional Law, IV, 6; Equity, 1, 2.	
FREEDOM OF SPEECH. See Constitutional Law, VI; IX, 21, 22.	
GRAIN STANDARDS ACT. See Const. L., IV, 3.	
GUARANTY: 1. Set-Off; Subrogation. Guarantor of bank deposit can not set off assignment from depositor against liability to bank under guaranty of fidelity of its officer. U. S. F. & G. Co. v. Wooldridge	34
GUARDIAN AND WARD. See Equity, 1.	
HABEAS CORPUS. See Parties, 4. 1. Extradition Proceedings, how far reëxaminable in habeas corpus. Fernandez v. Phillips	
HARRISON LAW. See Narcotics, 2.	
HIGHWAYS. See Constitutional Law, IX, 10, 11; Public Lands, 2.	
HUSBAND AND WIFE. See Aliens, 1-6.	
IMMIGRANTS. See Aliens.	
IMMUNITY. See Federal Trade Commission.	
INCOME TAX. See Taxation, I, 3-12.	
INDIANS: Fraudulent Lease, by Indian's guardian; right of United States to regain property or proceeds for ward. U. S. v. Dunn	21

INJUNCTIONS. See Parties, 2.	Page.
1. Inadequate Legal Remedy. Restraint of public service commission order fixing confiscatory street car fares need not await decision of commission on rehearing. Banton v. Belt Line Ry	
2. Parties. Corporation deprived of property by confiscatory rate proper plaintiff, though controlling corporation benefited by same regulation does not sue. Id.	
3. Unconstitutional Statute, enjoining anticipated action under. Pierce v. Soc. of Sisters	
INSOLVENCY. See Assignment; Bankruptcy.	
INSURANCE. See Trading with Enemy Act.	
INTERNATIONAL LAW. See Aliens; Boundaries; Employers Liability Act, 1, 2; Extradition; Trading with the Enemy Act; Treaties.	
INTERSTATE COMMERCE ACTS. See Anti-Trust Acts; Employers Liability Act; Evidence, 4, 5; Federal Trade Commission.	
1. Damages, due to delay—notice of claim for may be required by Express Company unless caused by carelessness or negligence. Barrett v. Van Pelt	
2. Id. Burden of Proof on shipper to show carelessness or negligence. Id.	
3. Id. Final Carrier, named in through bill of lading responsible for negligence of carrier employed as its agent to switch car over latter's tracks to consignees warehouse in city of destination. Missouri Pac. R. R. Co. v. Reynolds-	
Davis Co	
against Director General of Railroads exclusively. Davis v. Cohen Co	
5. Id. Amendment, of action against railroad substituting Director General or Federal Agent, begins new action. Id.	
6. Id. Limitations. State statute allowing such amendment after two years from date of Transportation Act, repugnant to that act and void. Id.	
7. Reparation. Award. Limitation. Failure to apply in two years not only bars remedy but destroys cause of action. Danzer & Co. v. Gulf & Ship Island R. R. Co	

INTERSTATE COMMERCE ACTS—Continued. Page.
8. Suspension of Limitation, by Transportation Act, during period of federal control, does not, and could not constitutionally, apply to claims barred when act was passed. Id. 9. Federal Control. Execution of process, on carrier's property, forbidden by Transportation Act, but not entry of judgment. North Carolina R. R. Co. v. Story
INTOXICATING LIQUORS. See Prohibition.
IRRIGATION. See Waters. JAPANESE. See Aliens, 7-9.
JUDGES. See Constitutional Law, II.
JUDGMENTS. See Anti-Trust Acts, 6; Claims, 1; Interstate
Commerce Acts, 9; Jurisdiction; Procedure. 1. Res Judicata. Effect of erroneous judgment. North Carolina R. R. Co. v. Story
JURISDICTION. See Admiralty; Bankruptcy; Procedure.
I. Generally, p. 729.
 II. Jurisdiction of this Court: (1) Generally, p. 729. (2) Over Circuit Court of Appeals, p. 729. (3) Over District Court, p. 729. (4) Over Territorial Courts, p. 729. (5) Over State Courts, p. 729. III. Jurisdiction of District Court, p. 730. IV. Jurisdiction of Court of Claims, p. 731. V. Jurisdiction of Court of Customs Appeals, p. 731. Appeal, error and certiorari. See II, (2); II, (4); II, (5), 1, 2, 4.
Final judgments. II, (2); II, (5); V, 2. Federal and local questions. II, (5), 5, 6, 7; III, 7. 8.

JURISDICTION—Continued.	Page.
I. Generally.	
1. Trial de novo, on appeal in Admiralty. Standard Oil Co. v. So. Pac. Co	146
2. Parties; Compromise with some, when consistent with prosecution of appeal against others. U. S. v. Dunn	
3. Rule of Property. Federal courts follow state court decisions determining title to land. Hines Trustees v. Martin	458
4. Interlocutory Appeal. Power to dismiss bill. R. R. Co. v. Story	288
II. Jurisdiction of this Court.	
(1) In General.	
1. Bankruptcy General Orders and Forms, cannot add to substantive provisions of statute. Meek v. Banking Co	426
2. Stare Decisis peculiarly applicable to decisions of this Court affecting business interests of country. U.S. v. Flan-	
nery McCaughn v. Ludington	
3. Amendment, of defective allegation of residence. Realty Holding Co. v. Donaldson	398
(2) Over Circuit Court of Appeals.	
1. Certiorari, in criminal case, where judgment not final. U. S. v. Gulf Ref. Co	542
2. Appeal or Certiorari. Latter alone where jurisdiction of District Court depends solely on diverse citizenship. B. &	
O. R. R. v. Parkersburg	35
(3) Over District Court.	
1. Suit by State, to enjoin federal officer from interference with reserved powers, appealable directly. Colorado v. Toll.	228
2. Findings, in action on claim against United States. Reading Steel Casting Co. v. U. S	186
3. Id. Admissions of parties also considered. Id.	
(4) Over Territorial Courts.	
Certiorari; Porto Rico. Certiorari not ordinarily granted to review local questions. Cami v. Central Victoria	469
(5) Over State Courts.	
1. Error or Certiorari. Judgment enforcing special assessment over constitutional objection to underlying statute, reviewable by error. Lee v. Road Imp. Dist	643

JURISDICTION—Continued.	Page.
2. Id. Error to judgment sustaining administrative order	
fixing confiscatory railroad rates. Nor. Pac. Ry. v. Dept.	
of Public Works	39
3. Inferior State Court. When writ of error directed to.	
Davis v. Cohen & Co	638
4. Final Judgment; Certiorari. Judgment affirming refusal	
to grant injunction on pleadings and leaving nothing to be	
done but dismiss petition to restrain tax collection, final and	
reviewable by certiorari. North Carolina R. R. v. Story	
5. Federal Question, must be raised in State Court. Realty	
Co. v. Kleinert	646
6. Id. Assignment of Error, and specification in brief,	
requisite. Id.	
7. State Statute. Construction of by state court binding.	
Land Co. v. Hoffman	276
III. Jurisdiction of District Court. See Admiralty; Bank-	
ruptcy.	
1. In Personam. Jurisdiction limited to district in which	
defendant inhabitant or can be found. Robertson v. Labor	
Board	
2. Subpoena under Transportation Act, in suit by Railroad	
Labor Board to compel attendance of witness, does not run	
out of district. Id.	
3. Diverse Citizenship. Necessary party plaintiff must be	
aligned as such. B. & O. R. R. v. Parkersburg	
4. Id. "Resident" not equivalent to "citizen" in alleging.	
Realty Holding Co. v. Donaldson	
5. Id. Amendment of allegation. Id.	
6. Assignee Clause. Applies to suit for specific performance	:
of lease covenant. Id.	
7. Id. Inapplicable where cause arises under law of United	
States. Sowell v. Fed. Reserve Bank	
8. Action by Federal Reserve Bank, is one arising under laws	
of United States. Judicial Code § 24—"first." Id.	
9. Id. Such banks not national banks subject to restriction	
of Judicial Code § 24, Sixteenth. Id.	
10. Admiralty. Collision damaging piles in navigable waters	
Doullut & Williams Co. v. U. S	
11. Bankruptcy. Sec. 5c of Act relates only to venue or	
territorial jurisdiction. Meek v. Banking Co	426

JURISDICTION—Continued.	Page.
12. Id. No authority to adjudge partnership on petition against it by one of its members. Id.	
 13. Habeas Corpus, inapplicable to review questions of pleading, venue and waiver arising in state criminal prosecution. Knewel v. Egan. 14. Enjoining Confiscatory Rates. When state administrative procedure not yet exhausted. Banton v. Belt Line Ry. 15. Ancillary Jurisdiction, to restrain assertion of unfounded claims against railroad, when suit to foreclose railroad mort- 	442 413
gage is pending on behalf of bondholders. Central Trust Co. v. Anderson County	
 IV. Jurisdiction of Court of Claims. See Claims. 1. Rejection by Accounting Officers, can not bar action on contract. St. L. B. & M. Ry. v. U. S. 2. Dockery Act, making acceptance of payment under auditor's settlement conclusive, inapplicable to action in Court of Claims. Id. 	169
 V. Jurisdiction of Court of Customs Appeals. 1. Remission of Duties. Jurisidction to review denial of by Board of General Appraisers. U. S. v. Fish. 2. Id. Final Decision, of Board, precedes liquidation. Id. 	
LABOR UNIONS:	
 Strikes. Responsibility of general union for strikes called by subsidiary union determined by its constitution and principles of agency. Coronado Co. v. Mine Workers Anti-Trust Act, violation of through strikes. Id. 	
LACHES:	
Breach of Trust. Remediable after 6 years delay of suit. U. S. v. Dunn	
LEASE. See Equity, 2, 3; Taxation, I, 6, 7; Id . II, 3, 4; Indians.	
1. Estoppel, of lessee to deny validity of lease. U. S. v. Dunn	121
LEGACY. See Taxation, I, 4, 13; II, 6-11.	
LIBERTY. See Constitutional Law, VI; Id. IX, 21-26.	

LICENSE. See Constitutional Law, IV, 2-6; Id. VII; Id. IX, 12, 13.
LÍMITATIONS. See Claims, 8; Const. Law, VIII; Interstate Commerce Acts, 4-8; Laches.
MARRIAGE. See Aliens, 4-6.
MARSHALING. See Negotiable Instruments.
MEDICINE. See Constitutional Law, V, 2.
MEXICO. See Extradition.
MORTGAGE. See Railroads.
MUNICIPALITIES. See Constitutional Law, IX, 7, 8.
 NARCOTICS. See Constitutional Law, V. Opium. Act penalizing concealment of illegally imported opium and making possession presumptive evidence of illegality and guilty knowledge, constitutional. Yee Ham v. U. S. 178 Physician, may dispense drugs to addict, in bona fide practice. Linder v. U. S.
NATIONAL PARKS. See Public Lands, 2.
NATURALIZATION. See Aliens, 4-9.
NEGLIGENCE. See Admiraltý, 6; Employers Liability Act; Interstate Commerce Acts.
1. Presentment and Notice of Dishonor. Waiver of by stipulation in note. Sowell v. Fed. Reserve Bank
NOTICE. See Claims, 4; Constitutional Law, IX, 10; Interstate Commerce Acts, 1; Negotiable Instruments, 1.
OFFICERS. See Army.
1. De Facto. Attempted exercise of competent appointing power not essential. U. S. v. Royer

LIBERTY OF PRESS. See Constitutional Law, VI.

OFFICERS—Continued. 2. Vacancy. Evidence of in acts of superior officer and acceptance and performance by incumbent. Id. 3. Pay. De Facto officer not required to refund. Id.
4. Prohibition Agent. Authority to execute search warrant. Dumbra v. U. S
OIL LANDS. See Taxation, II, 4.
OPIUM. See Narcotics.
PARENT AND CHILD. See Aliens, 1, 2.
PARI DELICTO. See Contracts, 5.
PARTIES. See Interstate Commerce Acts, 4-6; Negotiable Instruments; Trading with the Enemy Act.
 Abandonment of Appeal, as to some parties, by agreement—effect on prosecution as to others. U. S. v. Dunn 121 Injunction against Federal Officer, in suit by state, with-
out joining superiors or United States as parties. Colorado v. Toll
stockholder asserting its rights. B. & O. R. R. v. Parkersburg
discharging prisoner in habeas corpus. Knewel v. Egan 442 5. Id. Of Director General of Railroads. See Pleading, 3.
6. Id. Of representative of deceased petitioner in bank-ruptcy. Meek v. Banking Co
on customers. Pierce v. Hill Military Academy 510
PARTNERSHIP. See Bankruptcy, 3-8.
PASSPORT. See Aliens, 6.
PAY. See Army; Const. Law, II; Officers.
PAYMENT. See Claims, 1; Contracts, 5; Equity, 6.
PERSONAL INJURIES. See Admiralty, 6; Employers Liability Act.
PHYSICIANS. See Constitutional Law, V.

PLEADING. See Bankruptcy 6, 7; Habeas Corpus.	?age.
1. Residence, allegation of in District Court. Realty Co. v.	
Donaldson	398
2. Id. Amendment of. Id.	
3. Amendment, substituting Director General of Railroads	
as defendant, begins new action and subject to two years	
limitation of Transportation Act. Davis v. Cohen Co	638
PORTO RICO. See Taxation, II, 12.	
PRESUMPTION. See Constitutional Law, VIII; IX, 9; Evidence, 2-4; Narcotics; Treaties.	
PRINCIPAL AND AGENT. See Interstate Commerce Acts, 3 ; Labor Unions.	
PROBABLE CAUSE. See Search Warrant.	
PROCEDURE OF THIS COURT. See Jurisdiction.	
For other matters appertaining to Procedure, see: Admiralty; Anti-Trust Acts; Bankruptcy; Constitutional Law; Criminal Law; Equity; Evidence; Extradition; Habeas Corpus; Injunctions; Interstate Commerce Acts; Judgments; Laches; Lease; Narcotics; Negotiable Instruments; Parties; Pleading; Railroads; Statutes.	
I. Original Cases.	
1. State Boundary. Decree defining. New Mexico v. Colo-	
rado	108
2. Receivership. Final report approved and receivership ended. Oklahoma v. Texas	472
II. Appellate Cases.	
1. Amendment, of jurisdictional averment, when allowable.	
Realty Holding Co. v. Donaldson	398
2. Certiorari, to interlocutory judgment in criminal case.	
U. S. v. Gulf Ref. Co	542
3. Findings of District Court, and admissions of parties, con-	
sidered on error to judgment on claim against United States.	
Reading Steel Casting Co. v. U. S	186
4. Inferior State Court. When writ of error directed to.	
Davis v. Cohen & Co	638
5. Federal Question, must be raised in state Court. Rose-	
vale Realty Co. v. Klienert	646

PROCEDURE OF THIS COURT—Continued.	Page.
6. Id. Assignment of Error and specification in brief, requisite. Id.	
7. Local Question. Construction of state statute by state court, binding. Land Co. v. Hoffman	276
8. Local Question. When certiorari granted to review, from Porto Rico. Cami v. Central Victoria	469
9. Stare Decisis. Peculiarly applicable to decisions of this Court affecting business interests of country. U.S. v. Flan-	
nery	
10. Substitution. Right of successor in office to be substituted and maintain appeal taken by predecessor from order	440
discharging prisoner in habeas corpus. Knewel v. Egan PROHIBITION:	442
1. Denatured Alcohol. Implied power to regulate sale. Selzman v. U. S	
 Search Warrant and Probable Cause. Dumbra v. U. S Permit, to sell sacramental wine, does not prevent search of premises for illegal drinking wine. Id. 	
PROTEST. See Claims, 3, 7.	
PUBLIC LANDS. See Boundaries, 1; Claims, 6, 7; Taxation, II, 1, 4; Waters.	
1. Land Grant; Condition Precedent. Bond filed as security under Mississippi statute must be joined in by corporate grantee. Hines Trustees v. Martin	
2. National Park. Regulation of automobiles on state roads, under Act 1915, can not abridge state rights. Colorado v.	
Toll	
PURCHASERS. See Equity, 1, 2.	
RAILROADS. See Claims; Constitutional Law, IX, 1-8; Employers Liability Act; Taxation, I, 6, 7, 11.	
Offices, Shops and Round houses. Jurisdiction of District Court to enjoin assertion of claim that they must be kept at certain place, upheld as ancillary to suit to foreclose railroad mortgage. Trust Co. v. Anderson County	93
RATES. See Claims, 6, 7; Constitutional Law, IX, 1-8; Injunctions, 1: Interstate Commerce Acts, 10-13.	

736 INDEX.
REAL PROPERTY. See Boundaries; Constitutional Law, IX, 9; Public Lands.
RECLAMATION. See Waters.
RELATION, DOCTRINE OF. See Equity, 4.
REMOVAL. See Criminal Law, 5.
RENTS. See Taxation, 6, 7.
REPARATION. See Interstate Commerce Acts, 4-8.
RES JUDICATA. See Judgments.
REVIVOR. See Bankruptcy, 3; Parties, 4.
ROADS. See Const. Law, IX, 10; Public Lands, 2.
SALES. See Claims, 4, 5; Constitutional Law, IV.
SEARCH WARRANT: 1. Authority to Issue and Serve, under Prohibition Act. Dumbra v. U. S
SEDITION. See Const. Law, IX, 21, 22.
SET-OFF. See Guaranty; Negotiable Instruments.
STATES. See Boundaries; Constitutional Law; Jurisdiction; Parties, 2.
SPECIFIC PERFORMANCE. See Equity, 3.
STATUTES. See Admiralty; Aliens; Anti-Trust Acts; Bank- ruptcy; Constitutional Law; Corporations; Criminal Law; Customs; Elkins Act; Employers Liability Act; Injunc- tions; Interstate Commerce Acts; Jurisdiction; Narcotics; Parties; Procedure; Prohibition; Public Lands; Search Warrant: Taxation: Trading with the Enemy Act: Trans-

portation of Explosives Act; Waters.

beginning of volume.

Consult titles indicative of subject matter, and table at

STATUTES—Continued.	age.
2. Expressed Purpose, will not save state law interfering with interstate commerce. Real Silk Mills v. Portland	325
3. Mistake, not ground for incorporating exception. Chang Chan v. Nagle	347
4. <i>Hardship</i> , does not justify departure from plain statute. <i>Id</i> .	
5. Presumptively territorial. N. Y. Cent. R. R. Co. v. Chisholm	29
6. "Rentals or other payments", in income tax act; application of ejusdem generis rule. Duffy v. Central R. R	55
7. Separability. Weller v. New York	319
8. Tax Laws, construed favorably to taxpayer but not by exaggerating doubts. Irwin v. Gavit	161
•9. Unconstitutionality, to be avoided by construction	
Lewellyn v. Frick	238
Linder v. U. S	
10. Retroactivity, to be avoided by construction. Id	238
11. Id. Later act declaring provision retroactive shows	
same provision in earlier act was not so. <i>Id</i> . 12. <i>Id</i> . Statute suspending limitation period on claims	
before Interstate Commerce Commission, construed prospectively. Danzer & Co. v. G. & S. I. R. R. Co	633
STAY. See Negotiable Instruments.	
STOCK. See Taxation, I, 8; II, 10.	
STOCKHOLDERS. See Parties, 3; Taxation, I, 8.	
STREET RAILWAYS. See Constitutional Law, IX, 3-8.	
STRIKES. See Labor Unions.	
SUBROGATION. See Guaranty.	
SUBSTITUTION. See Bankruptcy, 3; Interstate Commerce Acts, 5; Parties, 4-6.	
SURETIES. See Guaranty.	

TARIFF. See Customs.

TAXATION. See Bankruptcy, 13; Customs.	ge.
I. Federal Taxation. See II, 11, infra.	
1. Admission Fees, federal tax on, by whom payable. U.S. v. Johnston	220
2. Id. Person who collects is debtor, not bailee. Id.	
3. Construction of tax laws should be reasonable. Irwin v. Gavit	61
4. Income Tax. Legacy of income from trust fund, is income taxable to legatee, under Act 1913, and not exempted as a gift or bequest. Id.	
5. Id. Losses Deductible, how measured under Act 1918, when incurred through sale of property acquired before March 1, 1913. United States v. Flannery	98 06
	55
7. Id. "Rentals or Other Payments." Meaning of in statute. Id.	
8. Id. Stock Dividend. New securities issued in corporate reorganization held not stock dividend, but their increased value taxable as income. Marr v. United States 5	36
9. Id. Publicity of names of taxpayers and amounts paid, under Revenue Act, 1924. U. S. v. Dickey	
10. "Income," means same in Corporation Excise and Income Tax Laws. Edwards v. Cuba R. R. Co	28
11. Subsidies, granted railroad company by foreign government, not income. Id.	
12. Federal Judges. Revenue Act 1918 not construed as delimiting compensation but as unconstitutional diminution by tax. Miles v. Graham	01
13. Estate Tax. Act of 1919, including life insurance in decedent's estate, not retroactive. Levellyn v. Frick 2	
14. Corporation Excise. Meaning of "capital stock", and discretion of Commissioner of Internal Revenue in valuing. Ray Copper Co. v. U. S	
15. Id. Corporate Assets, value of relevant to value of capital stock. Id.	

TAXATION—Continued.	ige.
II. State and Territorial Taxation.	
1. Federal Lands, not subject to state improvement tax. Lee v. Road Imp. Dist	343
2. Id. Tax can not be shifted to Government's grantee. Id.	
3. Federal Agency. See Mid-Northern Co. v. Montana	45
4. Oil Production Tax, of federal lessee, permitted to state	
by Federal Leasing Act. Id.	
5. Corporation Excise, invalid under Commerce Clause and Fourteenth Amendment where besiness wholly interstate.	
Cement Co. v. Massachusetts	203
6. Inheritance Taxes. Both transmittal and reception of	
estate subject to taxation. Stebbins v. Riley 1	137
7. Id. Inequalities, among residuary legatees resulting from statute not allowing deduction of Federal Estate Tax in valuing estate for fixnig state tax, are not unconstitutional. Id.	
8. Inheritance Tax. Law of Pennsylvania not an escheat	
law. Frick v. Pennsylvania	1 73
9. Id. Void as measured on tangible personalty outside of State. Id.	
10. Id. Deduction of Stock Transfer Taxes, imposed by	
other states, necessary in valuing estate for transfer tax at decedent's domicile. <i>Id.</i>	
11. Id. Federal Estate Tax. Need not be deducted in	
measuring state transfer tax. Id.	
12. Porto Rico. Municipal tax on sugar. Cami v. Central	
Victoria4	169
TORT FEASORS. Compromise with. See Admiralty, 2, 3.	
TRADE ASSOCIATIONS. See Anti-Trust Acts.	
TRADE UNIONS. See Anti-Trust Acts.	
TRADING WITH THE ENEMY ACT:	
 Foreign Law. Russian ukase forbidding contracts with enemies, did not control agreement in New York, valid there and in Germany, whereby commissions granted by Russian Insurance Co. to American agent were held for German subjects. Russian Ins. Co. v. Miller. Id. Comity, does not affix extraterritorial effect to such prohibition. Id. Party in Pari Delicto can not recover money paid in 	552
violation of foreign law. Id.	

İ	age.
TRANSPORTATION ACT. See Interstate Commerce Acts, 6-9.	
TRANSPORTATION OF EXPLOSIVES ACT:	
Purpose of Regulations. U. S. v. Gulf Ref. Co	542
TREATIES. See Extradition.	
 Equal Privileges Treaty, with Japan, not inconsistent with state law raising presumption of intent to avoid escheat when land paid for by inhibited alien and title taken by another person. Cockrill v. California. Chinese Merchants, wives and children of entitled to enter under treaty of 1880. Cheung Sum v. Nagle. 	
TRUSTS AND TRUSTEES. See Bankruptcy, 9; Equity; Laches; Taxation, I, 4.	
UNITED STATES. See Bankruptcy, 12; Claims, 4, 5; Contracts, 1, 2; Jurisdiction, II, (3), 2; Parties, 2; Procedure, II, 3.	
VENUE. See Bankruptcy, 5; Habeas Corpus.	
VISA. See Aliens, 6.	
WAGES. See Bankruptcy, 12, 13.	
WAIVER. See Claims, 1-7; Habeas Corpus; Negotiable Instruments.	
WAR DEPARTMENT. See Officers.	
WARRANT. See Search Warrant.	
WATERS. See Admiralty, 1; Boundaries.	
 Irrigation. Assessments for Drainage, attributable to maintenance and operation, not construction, under Reclamation Extension Act. Irrigation Dist. v. Bond Id. State Irrigation District. Liability of under contract with Government, for pro rata cost of drainage outside district but within reclamation project in which district lands included. Id. 	
WITNESSES.	
Immunity from Prosecution, under Federal Trade Commission Act. Sherwin v. U. S	
ZONING LAW.	
See New York v. Klienert	646

★U. S. GOVERNMENT PRINTING OFFICE: 1968 O - 314-575